

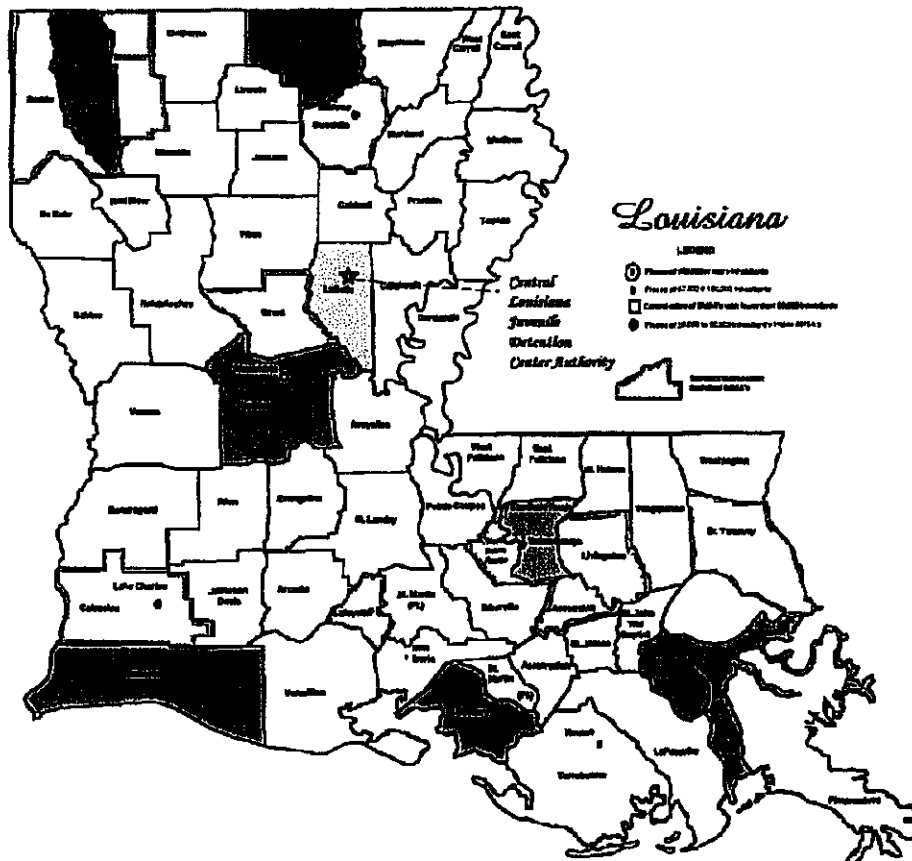
**CENTRAL LOUISIANA JUVENILE
DETENTION CENTER AUTHORITY**

**Annual Financial Statements
June 30, 2007**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1/30/08

CENTRAL LOUISIANA JUVENILE DETENTION CENTER AUTHORITY



The Central Louisiana Juvenile Detention Center Authority was formed under the Revised Statutes of 1950, to be comprised of R. S. 15:1105 through 1105.7 and 1106 through 1106.5, relative to juvenile detention facilities; to create and provide with respect to the Central Louisiana Juvenile Detention Center Authority for certain parishes; to provide with respect to the Bossier/Caddo Juvenile Detention Center Authority; to provide for a board of commissioners or a board of directors of the authorities and for the composition, administration, powers, and duties of the board, including the power to incur debt, issue bonds, and levy taxes; and to provide for related matters.

**CENTRAL LOUISIANA JUVENILE
DETENTION CENTER AUTHORITY**

**Annual Financial Statements
As of and for the Year Ended June 30, 2007
With Supplemental Information Schedules**

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JOHN R. VERCHER PC
Certified Public Accountant

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Jena, Louisiana 71342
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INDEPENDENT ACCOUNTANT'S REPORT

Central Louisiana Juvenile Detention Center Authority
Olla, Louisiana

We have reviewed the accompanying basic financial statements of the governmental activities of the Central Louisiana Juvenile Detention Center Authority as of and for the year ended June 30, 2007, which collectively comprise the Authority's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Central Louisiana Juvenile Detention Center Authority's management.

Our review was conducted in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards* issued by the Comptroller General of the United States of America. A review consists principally of inquiries of entity personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated November 6, 2007, on the results of our agreed-upon procedures.

The management's discussion and analysis and budgetary comparison information is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. Such information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but was compiled from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

John R. Vercher PC

Jena, Louisiana
November 6, 2007

MEMBER
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SOCIETY OF LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

**Central Louisiana Juvenile
Detention Center Authority
Management's Discussion and Analysis
June 30, 2007**

As management of the Central Louisiana Juvenile Detention Center Authority, we offer readers of the Authority's basic financial statements this narrative overview and analysis of the financial activities of the Authority for the fiscal year ended June 30, 2007. We encourage readers to consider the information presented here in conjunction with the Authority's basic financial statements, which are attached.

Financial Highlights

- The assets of the Authority exceeded its liabilities at the close of the most recent fiscal year by \$2,013,687 (net assets). This is a \$157,175 increase from last year.
- As of the close of the current fiscal year, the Authority's ending unrestricted net assets were \$1,689,120.
- The Authority's cash balance at June 30, 2007 was \$49,926 while investments totaled \$1,619,655.
- The Authority had total revenue of \$312,720 and total expenditures of \$153,015. This resulted in a net income of \$159,705 for the year ended June 30, 2007, which is a \$25,588 decrease from last year, mainly due to an increase in the Lease Bed Space Expenditure of \$29,467.

Overview of the Basic Financial Statements

The discussion and analysis is intended to serve as an introduction to the Authority's basic financial statements. The Authority's basic financial statements consist of the Statement of Net Assets, Statement of Revenue, Expenses and Changes in Net Assets, Statement of Cash Flows, and the notes to the basic financial statements.

The Authority has only one fund type, namely a proprietary fund. The Statement of Net Assets includes all of the Authority's assets and liabilities. This fund type is unused for activities which are financed and operated in a manner similar to those in the private sector.

**Central Louisiana Juvenile
Detention Center Authority
Management's Discussion and Analysis
June 30, 2007**

The Authority's overall financial position and operations for the past two years are summarized below based on the information in the current and prior financial statements.

Statement of Net Assets

	FYE 2006	FYE 2007	% Change
Current Assets	\$ 1,534,230	\$ 1,695,599	10.5%
Capital Assets Net of Depreciation	327,097	324,567	-0.8%
Total Assets	<u>1,861,327</u>	<u>2,020,166</u>	8.5%
Current Liabilities	4,815	6,479	34.6%
Non-Current Liabilities	-0-	-0-	0.0%
Total Liabilities	<u>4,815</u>	<u>6,479</u>	34.6%
Equity			
Invest in Capital Assets	327,097	324,567	-0.8%
Unrestricted Net Assets	1,529,415	1,689,120	10.4%
Total Net Assets	<u>\$ 1,856,512</u>	<u>\$ 2,013,687</u>	8.5%

Statement of Revenues, Expenditures, and Changes in Fund Balances

	FYE 2006	FYE 2007	% Change
Beginning Fund Balance	\$ 1,344,122	\$ 1,529,415	13.8%
Total Revenues	293,037	312,720	6.7%
Total Expenditures	<u>(107,744)</u>	<u>(153,015)</u>	42.0%
Ending Fund Balance	<u>1,529,415</u>	<u>1,689,120</u>	10.4%

Contacting The Authority's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the Authority's finances and to show the Authority's accountability for the money it receives. If you have questions about this report or need additional information, contact Bobby Wilson, Treasurer, at phone number (318) 992-2002.

JOHN R. VERCHER PC

Certified Public Accountant

P.O. Box 1608
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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Central Louisiana Juvenile Detention Center Authority
Olla, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Central Louisiana Juvenile Detention Center Authority and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Central Louisiana Juvenile Detention Center Authority's compliance with certain laws and regulations during the year ended June 30, 2007 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$20,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

*During our review of expenditures, we found no such expenditures.

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

* Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

* The Authority has no employees.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

* The Authority has no employees.

MEMBER
—AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS—
SOCIETY OF LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

Budgeting

5. Obtained a copy of the legally adopted budget and all amendments.

* We obtained a copy of the budget and amendments.

6. Trace the budget adoption and amendments to the minute book.

* We traced the budget adoption and amendments to the entity's minute book.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

* The Authority had a favorable revenue budget variance of \$8,720 or 2.9% and an unfavorable expenditure variance of \$65 or 0%.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

* We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

* All of the payments were properly coded to the correct fund and general ledger account, but there was insufficient documentation as to who attended the business lunches and the business purpose of the lunch.

(c) determine whether payments received approval from proper authorities.

* Inspection of documentation supporting each of the six selected disbursements indicated approvals from the proper authorities.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

* We read the minutes of meetings and found that agendas for meetings are prepared.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

* We inspected all bank deposit entries in the books for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

* A reading of the minutes of the entity for the year indicated no approval for the payments noted. The Authority had no employees during the year.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we did not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Central Louisiana Juvenile Detention Center Authority and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

John R. Vercher PC

Jena, Louisiana
November 6, 2007

Basic Financial Statements

Central Louisiana Juvenile Detention Center Authority
Statement of Net Assets
June 30, 2007

	<u>GENERAL FUND</u>
ASSETS	
Cash & Cash Equivalents	\$ 49,926
Investments	1,492,147
LAMP Investments	127,508
Receivables (Net of Allowances for Uncollectables)	26,018
Capital Assets (Net)	<u>324,567</u>
TOTAL ASSETS	<u>2,020,166</u>
 LIABILITIES	
Accounts, Salaries, & Other Payables	<u>6,479</u>
TOTAL LIABILITIES	<u>6,479</u>
 NET ASSETS	
Invested in Capital Assets, Net of Related Debt	324,567
Unrestricted	<u>1,689,120</u>
TOTAL NET ASSETS	<u>\$ 2,013,687</u>

See accountant's report.
The accompanying notes are an integral part of this statement.

Central Louisiana Juvenile Detention Center Authority
Statement of Activities
For the Year Ended June 30, 2007

GOVERNMENTAL ACTIVITIES	PROGRAM REVENUES					Net (Expenses)/ Revenue	NET (EXPENSES) REVENUES & CHANGE IN NET ASSETS
	Expenses	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions			Governmental Activities
General	\$ (155,545)	\$ -0-	\$ -0-	\$ -0-		\$ (155,545)	\$ (155,545)
			General Revenues				252,828
			Interest Income				59,892
			Change in Net Assets				157,175
			NET ASSETS-BEGINNING				1,856,512
			NET ASSETS-ENDING				\$ 2,013,687

See accountant's report.
The accompanying notes are an integral part of this statement.

Central Louisiana Juvenile Detention Center Authority
Balance Sheet, Governmental Funds
June 30, 2007

	<u>GENERAL FUND</u>
ASSETS	
Cash & Cash Equivalents	\$ 49,926
Investments	1,492,147
LAMP Investments	127,508
Receivables (Net of Allowances for Uncollectables)	<u>26,018</u>
TOTAL ASSETS	<u>1,695,599</u>
 LIABILITIES & FUND BALANCE	
Accounts, Salaries, & Other Payables	6,479
Unreserved Fund Balance	<u>1,689,120</u>
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 1,695,599</u>

See accountant's report.
The accompanying notes are an integral part of this statement.

Central Louisiana Juvenile Detention Center Authority
Statement of Revenues, Expenditures & Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2007

	<u>GENERAL FUND</u>
REVENUES	
Court Fees	\$ 252,828
Investment Earnings	59,892
TOTAL REVENUES	<u>312,720</u>
EXPENDITURES	
Lease Bed Space	55,966
Utilities	4,490
Rent	3,850
Travel & Conference	29,067
Insurance	1,197
Professional Fees	3,775
Contract Cost	46,375
Meeting Cost	2,798
Office Expense	3,915
Other	1,582
TOTAL EXPENDITURES	<u>153,015</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	159,705
FUND BALANCES-BEGINNING	1,529,415
FUND BALANCES-ENDING	<u>\$ 1,689,120</u>

See accountant's report.
The accompanying notes are an integral part of this statement.

**Notes to the Basic
Financial Statements**

Central Louisiana Juvenile Detention Center Authority

Notes to the Basic Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Central Louisiana Juvenile Detention Center Authority was formed under the Revised Statutes of 1950, to be comprised of R. S. 15:1105 through 1105.7 and 1106 through 1106.5, relative to juvenile detention facilities; to create and provide with respect to the Central Louisiana Juvenile Detention Center Authority for certain parishes; to provide with respect to the Bossier/Caddo Juvenile Detention Center Authority; to provide for a board of commissioners or a board of directors of the authorities and for the composition, administration, powers, and duties of the board, including the power to incur debt, issue bonds, and levy taxes; and to provide for related matters.

The Central Louisiana Juvenile Detention Center Authority is hereby established as a political subdivision of the state, with a territorial jurisdiction throughout the parishes of Avoyelles, Catahoula, Concordia, Grant, LaSalle, Vernon, and Winn.

The accounting policies of the Central Louisiana Juvenile Detention Center Authority conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies:

A. GOVERNMENT-WIDE & FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the Central Louisiana Juvenile Detention Center Authority.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meetings the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. All individual governmental funds are reported as separate columns in the fund financial statements.

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, & FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Central Louisiana Juvenile Detention Center Authority

Notes to the Basic Financial Statements-Continued

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Fees associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Central Louisiana Juvenile Detention Center Authority reports the following governmental funds:

The *General Fund* is the entity's primary operating fund. It accounts for all financial resources of the entity, except those required to be accounted for in another fund.

C. BUDGETARY PRACTICES

The Authority prepares a budget at the beginning of each year. The Board approves the budget and any subsequent amendments. All appropriations end at year end.

D. CASH & INVESTMENTS (CD'S IN EXCESS OF 90 DAYS)

Deposits

It is the Authority's policy for deposits to be 100% secured by collateral at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance. Investments (with the exception of LAMP investments discussed at Note 6) consist of certificates of deposit with banks with maturity dates in excess of 90 days.

E. VACATION, SICK LEAVE, & COMPENSATED ABSENCES

The Central Louisiana Juvenile Detention Center Authority has no leave policies.

F. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Central Louisiana Juvenile Detention Center Authority

Notes to the Basic Financial Statements-Continued

G. ENCUMBRANCES

The Authority does not utilize encumbrance accounting.

H. RECONCILIATIONS OF GOVERNMENT-WIDE & FUND FINANCIAL STATEMENTS

Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets:

The following reconciles the fund balances of governmental funds to the government-wide statement of net assets.

Capital Assets (Net of Accumulated Depreciation)	\$	<u>324,567</u>
Net Adjustment	\$	<u>324,567</u>

Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities:

The following reconciles the net changes in fund balance-total governmental funds to the changes in net assets of governmental activities.

Depreciation Expense	\$	<u>2,530</u>
Net Adjustment	\$	<u>2,530</u>

2. CHANGES IN GENERAL FIXED ASSETS

A summary of change in general fixed assets follows:

	Balance 6-30-2006	Additions	Deletions	Balance 6-30-2007
Plant	\$ 278,897	\$ -0-	\$ -0-	\$ 278,897
Equipment	59,026	-0-	-0-	59,026
Accumulated Depreciation	(10,826)	(2,530)	-0-	(13,356)
Net Fixed Assets	\$ <u>327,097</u>	\$ <u>(2,530)</u>	\$ <u>-0-</u>	\$ <u>324,567</u>

Plant assets of \$278,897 are not being depreciated as it has not been placed in service.

Fixed assets are depreciated using the straight-line method using the following useful lives:

Equipment	5-10 Years
Plant	40 Years

Central Louisiana Juvenile Detention Center Authority

Notes to the Basic Financial Statements-Continued

3. RECEIVABLES

The receivables at June 30, 2007 are detailed below:

Court Costs	\$ 26,018
Total	\$ <u>26,018</u>

Allowance for doubtful accounts, if any, is considered immaterial and is not presented.

4. PENSION PLAN

Employees of the Authority are covered by the social security program. In addition to employee payroll deductions, the Authority is required to contribute an equal amount to the social security system. The Authority does not guarantee the benefits provided by the system. The Authority had no employees during the year.

5. BOARDMEMBER NAMES

Name	Title
George C. Murray	President
Donna Desoto	Secretary
Bobby L. Wilson	Treasurer
Jay Lemoine	Boardmember
Bobby Hickman	Boardmember
Kathy Johnson	Boardmember
Chris Nevils	Boardmember

Boardmembers receive no pay or per diem for their services to the Authority.

6. INVESTMENT POOLS

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA - R.S. 33:2955.

GASB Statement No. 40 Deposit and Investment Risk Disclosure, requires disclosure of credit risk, custodial credit risk, concentration of credit risk interest rate risk, and foreign currency risk for all public entity investments.

Central Louisiana Juvenile Detention Center Authority

Notes to the Basic Financial Statements-Continued

LAMP is a 2a7-like investment pool. The following facts are relevant for 2a7 like investment pools:

- **Credit Risk:** LAMP is rated AAAm by Standard & Poor's.
- **Custodial Credit Risk:** LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- **Concentration of Credit Risk:** Pooled investments are excluded from the 5 percent disclosure requirement.
- **Interest Rate Risk:** 2a7-like investment pools are excluded from this disclosure requirement, per paragraph 15 of the GASB 40 statement.
- **Foreign Currency Risk:** Not applicable to 2a7-like pools.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

Required Supplemental Information

Central Louisiana Juvenile Detention Center Authority
Statement of Revenues,
Expenditures & Changes in Fund Balances
Budget and Actual
General Fund
For the Year Ended June 30, 2007

	BUDGET AMOUNTS		ACTUAL AMOUNTS BUDGETARY BASIS	BUDGET TO GAAP DIFFERENCES FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
REVENUES				
Court Fees	\$ 245,000	\$ 250,000	\$ 252,828	\$ 2,828
Investment Earnings	33,000	54,000	59,892	5,892
Grant	13,790	-0-	-0-	-0-
TOTAL REVENUES	<u>291,790</u>	<u>304,000</u>	<u>312,720</u>	<u>8,720</u>
EXPENDITURES				
Lease Bed Space	50,000	50,000	55,966	(5,966)
Utilities	5,200	4,650	4,490	160
Rent	4,900	4,200	3,850	350
Travel & Conference	22,400	28,375	29,067	(692)
Insurance	1,200	1,200	1,197	3
Professional Fees	3,650	3,775	3,775	-0-
Contract Cost	20,000	52,380	46,375	6,005
Meeting Cost	1,900	3,000	2,798	202
Office Expense	2,970	4,170	3,915	255
Other	1,550	1,200	1,582	(382)
TOTAL EXPENDITURES	<u>\$ 113,770</u>	<u>\$ 152,950</u>	<u>153,015</u>	<u>\$ (65)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES			159,705	
FUND BALANCES-BEGINNING			<u>1,529,415</u>	
FUND BALANCES-ENDING			<u>\$ 1,689,120</u>	

See accountant's report.
The accompanying notes are an integral part of this statement.

Other Reports

JOHN R. VERCHER PC
Certified Public Accountant

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MANAGEMENT LETTER COMMENTS

During the course of our review, we observed conditions and circumstances that may be improved. Below are situations that may be improved (if any) and recommendations for improvements.

CURRENT YEAR MANAGEMENT LETTER COMMENTS

2007-M-1 Documentation of Expenditures

Finding: A reviewing of the expenditure sampling found that the travel and meal records lacked documentation as to the business purpose and persons related to each expenditure.

Recommendation: All travel and meal expenditures should be supported with an invoice documenting as to the persons the travel and lunches pertain and the business purpose of the expenditure.

Central Louisiana Juvenile Detention Center Authority

MANAGEMENT'S CORRECTIVE ACTION FOR CURRENT YEAR AUDIT FINDINGS

CURRENT YEAR FINDINGS

	DESCRIPTION OF FINDINGS	CORRECTIVE ACTION PLANNED	CONTACT PERSON	ANTICIPATED COMPLETION DATE
2007-M-1	Documentation of Expenditures	All expenditures will be supported with an invoice documenting as to the persons the travel and lunches pertain and the business purpose of the expenditure.	Jay Lemoine	June 30, 2008

Central Louisiana Juvenile Detention Center Authority

MANAGEMENT'S SUMMARY OF PRIOR YEAR FINDINGS

Legislative Auditor
State of Louisiana
Baton Rouge, Louisiana 70804-9397

The management of the Central Louisiana Juvenile Detention Center Authority has provided the following action summaries relating to findings brought to their attention as a result of their financial review for the year ended June 30, 2006.

There were no prior year findings.

LOUISIANA ATTESTATION QUESTIONNAIRE

JOHN R. VERCHER PC
Certified Public Accountant
P.O. Box 1608
Jena, Louisiana 71342
Tel: (318) 992-6348
Fax: (318) 992-4374

In connection with your review of our financial statements as of June 30, 2007 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of November 6, 2007.

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes ☒ No ☐

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes ☒ No ☐

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes ☒ No ☐

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes ☒ No ☐

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes ☒ No ☐

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes ☒ No ☐

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes ☒ No ☐

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [x] No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60.

Yes [x] No []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [x] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

Signed: _____

Title: _____


TREASURER